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September 27, 2006

BY EFILE

The Honorable Kent A. Jordan
 United States District Court
 District of Delaware
 844 King Street
 Wilmington, DE 19801

Re: **Paul v. Deloitte & Touche, LLP, et al.**
C.A. No. 06-225

Dear Judge Jordan:

In response to Mr. Aber's letter of September 26, 2006, the Defendants oppose the Plaintiff's request. Until the Defendants know what causes of action they are going to be defending against, it will be difficult to proceed with discovery. For example, the nature of the discovery in an ADEA case would be considerably different from the discovery in a claim under the implied covenant of good faith and fair dealing. Therefore, Defendants submit that it would be preferable to await the disposition of the pending motions addressed to the state law claims.

Respectfully yours,

Sheldon N. Sandler

SNS:sde

cc: Andrew N. Wells, Esquire
 Ella Solomons, Esquire